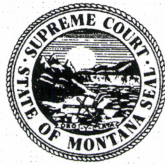


The Supreme Court of Montana
Office of the Court Administrator

Beth McLaughlin
Court Administrator



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November 25, 2013

Sen. Christine Kaufman, Chairwoman
Revenue and Education Committee
Montana State Capitol
Helena, MT 59620

RE: SJ22 Public Comment

Dear Sen. Kaufman and Committee members:

Legislative staff contacted the Montana Judges' Association for comments on SJ23, the interim study of the tax appeal process. The following comments are submitted on behalf of the judges.

In general, judges do not comment on substantive issues of law but only on issues affecting the workload of the District Courts and District Court judges.

In 2012, Montana's 48 District Courts judges handled in excess of 50,000 cases. Tax appeal cases represent a very tiny fraction of the cases in the trial courts. However, we would advise against placing a complicated civil case type (centrally assessed and large industrial properties' tax appeals certainly fit this category) on one trial court judge – rotating or not. It is not practical or workable in the trial courts.

The trial courts have a number of mandates – both constitutional and statutory – that bump many cases to the front of the line. For instance, criminal, juvenile, involuntary commitments, child abuse and neglect, and family law cases involving children all have priority over any other case type. Judges serve a specific judicial district (with multiple counties in some cases) and balance the overall caseload with these mandates. However, the more mandates placed on judges means the "typical", but still important, civil case gets bumped to the back of the line.

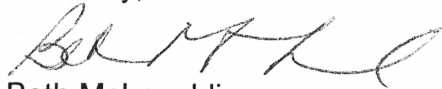
Placing the burden of a complicated civil case type on one judge does not take away the judge's caseload; it merely means the judge is juggling even more work that should be evenly spread across the state. It could result in delay not only in tax appeal cases but in other cases.

REVENUE & TRANSPORTATION
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December 4, 2013 Exhibit 12

Judges understand the issues surrounding delay and case processing times. In fact, both the Supreme Court and District Courts have adopted a set of case processing standards. The standards and reports as well as court statistics can be viewed at Court Performance/Statistics - Montana Courts.

Again, we appreciate your willingness to let us comment. Please let me know if I can provide additional information.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Beth McLaughlin', written in a cursive style.

Beth McLaughlin
Court Administrator

c: Chief Justice Mike McGrath
Judge Russell Fagg, President, MJA